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ST. LOUIS & EAST ST. LOUIS ELECTRIC RAILWAY  
COMPANY *v.* STATE OF MISSOURI AT THE  
RELATION AND TO THE USE OF HAGEMAN,  
COLLECTOR OF THE CITY OF ST. LOUIS, IN  
THE STATE OF MISSOURI.

ERROR TO THE SUPREME COURT OF THE STATE OF MISSOURI.

No. 261. Argued March 23, 1921.—Decided May 2, 1921.

A street railroad company whose tracks crossed and were confined to a bridge between Missouri and Illinois, was taxed, under Missouri Laws of 1901, p. 232, by valuing its rolling-stock, poles, wires, cash, road-bed and superstructure as such, adding a reasonable valuation of "all other property," and assigning due proportions to Missouri as the basis of the tax. *Held*, that the tax could not be regarded as a direct burden upon the company's franchise to conduct its interstate traffic over the bridge, upon the ground that the "other property" valued consisted solely of that franchise, since it appeared that much of the value of the railway as a going con-